

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
DeKalb Co Eastern Com Sch Dist (1805)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<i>Student Academic Achievement</i>	Regular Programs	\$5,093,877	\$4,963,409	\$4,610,398	\$4,703,826	-7.7%	2.0%	14.86%
	Other Vocational Education Programs	\$0	\$0	\$0	\$1,988,311	N/A	N/A	6.28%
	Payments to Other Governmental Units Within State	\$347,234	\$3,547,052	\$1,613,769	\$1,651,420	375.6%	2.3%	5.22%
	Emotional Disabilities	\$1,447,991	\$1,397,860	\$1,400,344	\$1,628,192	12.4%	16.3%	5.14%
	Mental Disabilities	\$1,419,980	\$1,419,131	\$1,466,375	\$1,354,045	-4.6%	-7.7%	4.28%
	Physical Impairment	\$1,191,659	\$1,343,240	\$1,258,258	\$1,330,221	11.6%	5.7%	4.20%
	Instruction, Related Technology	\$200,047	\$400,504	\$559,265	\$754,193	277.0%	34.9%	2.38%
	Special Education Preschool	\$636,516	\$600,560	\$612,992	\$650,800	2.2%	6.2%	2.06%
	Adult/Continuing Education Programs	\$0	\$0	\$0	\$533,105	N/A	N/A	1.68%
	Vocational Education	\$153,977	\$148,786	\$191,966	\$202,746	31.7%	5.6%	.64%
	Learning Disability	\$138,995	\$129,258	\$150,771	\$163,593	17.7%	8.5%	.52%
	Culturally Different	\$121,998	\$83,047	\$84,606	\$97,013	-20.5%	14.7%	.31%
	Library/Media Services	\$212,984	\$214,355	\$154,638	\$86,125	-59.6%	-44.3%	.27%
	Other Special Programs	\$57,191	\$250,526	\$93,332	\$76,199	33.2%	-18.4%	.24%
	Improvement of Instruction	\$61,222	\$271,173	\$98,057	\$70,091	14.5%	-28.5%	.22%
	Preventive Remediation	\$38,675	\$37,040	\$40,439	\$58,870	52.2%	45.6%	.19%
	Textbooks for Rent or Resale	\$154,874	\$50,006	\$28,046	\$54,612	-64.7%	94.7%	.17%
	Gifted And Talented	\$38,997	\$29,700	\$35,606	\$28,916	-25.9%	-18.8%	.09%
	Summer School Programs	\$57,634	\$51,503	\$43,788	\$23,907	-58.5%	-45.4%	.08%
	Other Support Service, Instructional Staff	\$12,134	\$8,668	\$13,539	\$17,903	47.5%	32.2%	.06%
	Remediation Testing	\$22,922	\$13,734	\$3,645	\$622	-97.3%	-82.9%	.0%
	Total	\$11,408,908	\$14,959,552	\$12,459,832	\$15,474,709	35.6%	24.2%	48.89%
<i>Student Instructional Support</i>	Psychological Testing	\$696,797	\$676,923	\$711,196	\$753,374	8.1%	5.9%	2.38%
	Office of The Principal	\$664,337	\$635,915	\$558,483	\$643,466	-3.1%	15.2%	2.03%
	Health Services	\$525,520	\$533,384	\$559,282	\$552,094	5.1%	-1.3%	1.74%
	Special Education Administration	\$1,016,888	\$549,152	\$364,973	\$393,423	-61.3%	7.8%	1.24%
	Guidance Services	\$185,173	\$183,521	\$179,622	\$186,834	.9%	4.0%	.59%
	Speech Pathology and Audiology Services	\$63,504	\$64,623	\$64,581	\$74,359	17.1%	15.1%	.23%
	Attendance and Social Work Services	\$29,013	\$33,782	\$33,891	\$34,618	19.3%	2.1%	.11%
	Psychological Services	\$36,037	\$36,447	\$21,553	\$32,057	-11.0%	48.7%	.10%
	Psychological Counseling	\$32,613	\$1,294	\$401	\$0	-100.0%	-100.0%	.0%
	Other Support Services, Students	\$0	\$128	\$0	\$0	N/A	N/A	.0%
	Total	\$3,249,881	\$2,715,169	\$2,493,982	\$2,670,224	-17.8%	7.1%	8.44%

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<u>Overhead and Operational</u>	Student Transportation	\$2,180,014	\$2,228,192	\$2,373,360	\$2,485,338	14.0%	4.7%	7.85%
	Operation and Maintenance of Plant Services	\$1,605,341	\$1,716,754	\$1,608,287	\$2,170,975	35.2%	35.0%	6.86%
	Personnel Services	\$1,726,766	\$1,826,051	\$1,479,339	\$2,042,602	18.3%	38.1%	6.45%
	Executive Administration	\$404,444	\$727,953	\$868,836	\$1,892,778	368.0%	117.9%	5.98%
	Food Services Operations	\$589,494	\$594,052	\$584,145	\$636,515	8.0%	9.0%	2.01%
	Other Fiscal Services	\$271,314	\$494,415	\$581,853	\$156,286	-42.4%	-73.1%	.49%
	Administrative Technology Services	\$56,761	\$30,620	\$64,611	\$107,889	90.1%	67.0%	.34%
	Fiscal Services	\$46,456	\$47,776	\$49,397	\$52,235	12.4%	5.7%	.17%
	Board of Education	\$70,354	\$105,170	\$51,591	\$44,361	-36.9%	-14.0%	.14%
	Other Technology Services	\$150	\$9,402	\$44,909	\$38,042	> 500%	-15.3%	.12%
	Printing, Publishing, and Duplicating Services	\$31,456	\$31,500	\$31,539	\$24,513	-22.1%	-22.3%	.08%
	Ditch Assessments	\$0	\$5	\$188	\$233	N/A	23.9%	.0%
	Other Assessments	\$1,462	\$0	\$0	\$0	-100.0%	N/A	.0%
	Total	\$6,984,012	\$7,811,892	\$7,738,055	\$9,651,766	38.2%	24.7%	30.49%
<u>Nonoperational</u>	Debt Services	\$1,822,878	\$1,866,236	\$2,466,902	\$3,037,454	66.6%	23.1%	9.60%
	Facilities Acquisition and Construction	\$383,192	\$774,530	\$489,676	\$590,310	54.1%	20.6%	1.86%
	Athletic Coaches	\$115,259	\$138,789	\$136,778	\$143,999	24.9%	5.3%	.45%
	Building Acquisition, Construction and Improvements	\$47,944	\$164,312	\$1,179,441	\$73,686	53.7%	-93.8%	.23%
	Community Recreation	\$840	\$1,096	\$1,884	\$4,480	433.6%	137.8%	.01%
	Community Service Operations	\$0	\$0	\$1,300	\$4,029	N/A	210.0%	.01%
	Other Community Services	\$4,939	\$0	\$2,040	\$1,725	-65.1%	-15.4%	.01%
	Building Acquisition, Construction and Improvement	\$554,671	\$20,461	\$0	\$0	-100.0%	N/A	.0%
	High School Band Uniforms	\$0	\$0	\$6,919	\$0	N/A	-100.0%	.0%
	Total	\$2,929,722	\$2,965,425	\$4,284,939	\$3,855,683	31.6%	-10.0%	12.18%
	Grand Total	\$24,572,523	\$28,452,038	\$26,976,808	\$31,652,383	28.8%	17.3%	100.0%